

Exhibit 6_T



TAX

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on 13 April 2018 Caplia
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- 1369981

Decision - Revocation of previous decisions on the refund of dividend taxes

In the past, SKAT has taken decisions on the reimbursement of dividend taxes to Roadcraft Technology es LLC Roth 401(K) Plan (hereinafter RTLR), based on requests from RTLR's agent Goal Taxback Limited.

SKAT revokes the previous decisions on the refund of dividend taxes totaling DKK 67,971,029, as RTLR has not been entitled to receive the dividend tax.

The revocation concerns the following decisions:

Request by	27 November 2014	1 135 225 kr.
Request by	28 April 2015	65 045 905 kr.
Request by	15 May 2015	1.789.899 kr.
Total		<u>67 971 029 kr.</u>

It is SKAT's assessment that RTLR does not own or have owned the shares indicated in the requests and that the dividends related to the shares indicated in the requests have not been received by RTLR.

Furthermore, it is SKAT's assessment that RTLR did not have the capital required to make the investments in Danish shares that led to the abovementioned requests for the reimbursement of dividend tax.

According to the submitted Dividend Credit Advices and Income Advices, RTLR was required to have invested in shares in Danish companies for a significant amount and received dividends thereof.

SKAT has emphasized:
· That RTLR is a newly created pension fund.

- that RTLRL has only one participant with the limited amount of deposits involved.
- That RTLRL has not submitted FORM 5500 in the USA, therefore it must be assumed that RTLRL's wealth was below USD 250,000 at the end of 2014 and 2015.

It is therefore on the basis of the information now available that SKAT's assessment that RTLRL has not had the economic opportunity to own shares to such an extent as indicated in its requests for the reimbursement of Danish dividend tax. This can be seen, for example, in:

- That on 7 August 2014, less than 2 months after the foundation, RTLRL indicated that it had invested for DKK 143,935,419. in the share TDC A/S.
- That on 19 March 2015, less than 9 months after its creation, RTLRL indicated to be the owner of shares in Novo Nordisk A/S and GN Store Nord A/S for a total value of DKK 2,243,764,486.

Thus, RTLRL does not meet the conditions for refunding the withholding tax on Danish shares, cf. Article 10 of the Danish-US double taxation treaty;

Consequently, the dividend taxes in question were refunded by SKAT to RTLRL on a false basis and, as a result, SKAT revokes the earlier dividend tax refund decisions.

The Attorney General will, on behalf of SKAT, bring a claim for reimbursement and compensation to RTLRL.

Reference is made to the annexes submitted together with SKAT's proposal of 13 April 2018.

Furthermore, SKAT takes the view that the payments to RTLRL are part of a wider international complex which SKAT has reported to SØIK as alleged fraud against the Danish State. SKAT has notified the complex as covered by Section 279 of the Criminal Code by unjustified recovery of withholding tax, where the applicant fund does not own or have owned the shares listed in the requests and where the dividends relating to the shares listed in the requests have not been received by the applicant fund.

For further reasons, please refer to the following summary.

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1.1. Description of the case

RTLR is registered as a US¹ pension fund and was founded in July 2014².

Goal Taxback Limited, on behalf of RTLRL, in the period 27 November 2014 to 15 May 2015, has sent requests to SKAT to be refunded the withholding tax on Danish shares for a total of DKK 67,971,029.

On this basis, SKAT has paid a dividend tax refund to RTLRL via Goal Taxback Limited's bank account 34015159 at NatWestBank.

In connection with the control of dividend tax refunds, SKAT obtained information from the US Treasury Department, the Internal Revenue Service (hereinafter IRS). From the information provided, it appears that:

- That RTLRL is a newly created pension fund.
- That the annual contribution to the fund is limited to between USD 12,500 and USD 53,000 per year. shall participate according to the age of the depositor.
- That RTLRL did not submit FORM 5500 whereby RTLRL indicated to the IRS that their assets at the end of 2014 and 2015 were below USD 250 000.

1.2. Reimbursement of dividend tax

With reference to the Danish-US double taxation treaty, the agent Goal Taxback Limited, on behalf of the RTLRL, has requested and been reimbursed the tax withheld on the following shares:

SKATs bundle No	Date of the request	Stock	Quantity	Ex date	Total dividends DKK	Refunded dividend tax DKK
106,214	2014-11-27	TDCA/S	2,803,027	2014-08-08	4,204,540	1 135 225
39,015	2015-04-28	Novozymes A/S B	681 437	2015-02-26	2,044,311	551 963
39,015	2015-04-28	Vestas Wind Systems A/S	1,878,951	2015-03-31	7,327,908	1,978,535
39,015	2015-04-28	TDCA/S	2,572,455	2015-03-06	2,572,455	694 562
39,015	2015-04-28	A.P. Møller Mærsk A/S A	39 785	2015-03-31	78 416 235	21 172 383
39,015	2015-04-28	A.P. Møller Mærsk A/S B	40 179	2015-03-31	79 192 809	21 382 058
39,015	2015-04-28	Gn Store Nord A/S,	591 012	2015-03-2015	531 910	143 615
39,015	2015-04-28	Tryg A/S	174 450	2015-03-26	5 059 050	1,365,943
39,015	2015-04-28	Pandora A/S	443 167	2015-03-19	3 988 503	1,076,895
39,015	2015-04-28	FL Smidth & CO A/S	399 512	2015-03-27	3,595,608	970 814
39,015	2015-04-28	DSV A/S	633 514	2015-03-13	1,013,622	273 678
39,015	2015-04-28	Carlsberg A/S - B	887 986	2015-03-27	7,991,874	2,157,805
39,015	2015-04-28	Danske Bank A/S	3,217,471	2015-03-19	17 696 090	4 777 944
39,015	2015-04-28	Novo Nordisk A/S	6 296 082	2015-03-2015	31 480 410	8,499,710
40,115	2015-05-15	Coloplast A/S - B	1,473,168	2015-05-07	6 629 256	1,789,899
Total					251 744 581	67 971 029

¹ Annex 74-1-1 to 74-1-2

² Annex 74-1-1 to 74-1-

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³ Annex 74-5-1 to 74-5-29

The requests were accompanied by the following annexes⁴:

1. Form 06.003 ENG- Claim to Relief from Danish Dividend Tax.
2. Dividend Credit Advices and Income Advices - prepared by RTLRL's custodian Old Park Lane Capital PLC or Solo Capital Partners LLP.
3. FORM 6166 from the Internal Revenue Service (IRS) - Certificate of resident in USA (issued by the US tax authorities).
4. Limited Power of Attorney to Goal Taxback Limited.

Re 1. Form 06.003 states that RTLRL is the legal owner of the shares and is subject to the Danish-US double taxation treaty

Re. 2. According to Dividend Credit Advices and Income Advices of Custodian Old Park Lane Capital PLC or Solo Capital Partners LLP, RTLRL has received net dividends of the shares.

1.3. Calculation of investments

Taking into account that RTLRL will own the shares at the time of the general meeting (the day before the ex date), the purchase price of the shares in the form of the requests⁵ by RTLRL is calculated on the basis of the closing price on the last exchange day before the ex date⁶:

SKATs bundle No	Stock	Course date	Quantity	Course	Calculated purchase price DKK
39,015	Novozymes A/S B	2015-02-25	681 437	322.50	219 763 433
39,015	TDCA/S	2015-03-05	2,572,455	54.00	138 912 570
39,015	DSV A/S	2015-03-12	633 514	219.20	138 866 214
39,015	Pandora A/S	2015-03-18	443 167	614.50	272 326 122
39,015	Danske Bank A/S	2015-03-18	3,217,471	175.30	564 022 650
39,015	Tryg A/S	2015-03-25	174 450	868.50	151 509 825
39,015	FL Smidth & CO A/S	2015-03-26	399 512	314.00	125,446,768
39,015	Carlsberg A/S - B	2015-03-26	887 986	571.50	507,483,999
39,015	Vestas Wind Systems A/S	2015-03-30	1,878,951	290.20	545 271 513
39,015	A.P. Møller Mærsk A/S A	2015-03-30	39 785	15,810.00	629 000 850
39,015	A.P. Møller Mærsk A/S B	2015-03-30	40 179	16,410.00	659,337 .390
40,115	Coloplast A/S - B	2015-05-06	1,473,168	510.00	751 315 680

1.4. Registration of Danish shares

All shares in Danish listed companies are registered with VP Securities, which is the Danish value paper central.

This registration includes a securities depository in a Danish bank established in the name of a shareholder. A securities depository contains shareholder shareholdings which may be

⁴ Annex 74-5-1 to 74-5-28 ⁵ _____

Annex 74-5-1 to 74-5-28

⁶ The price is shown on the Nasdaq website: <http://www.nasdaqomxnordic.com>

is composed of shares in various Danish listed companies. A securities depot and its holding may also have several owners (referred to as an omnibus depot).

When searching information from VP Securities, no securities depository has been found in a Danish bank where RTLR or its custodian Old Park Lane Capital PLC or Solo Capital Partners LLP is registered as not.

1.5. Information provided by IRS in the USA

SKAT has received information via the Competent Authority in Denmark and the USA from the IRS tax authority in the USA

By letter dated 4 December 2015, the IRS provided the following information: ' That RTLR was established in July 2014.

By letter of 13 June 2016, the IRS attached Instructions for FORM 5500-EZ, among others. appears":

- At *"Who Does Not Have To File FORM 5500-EZ*
You do not have to file FORM 5500-EZ for the 2015 plan year for a participant plan if the total of the plan's assets and the assets of all other participant plans maintained by the employer at the end of the 2015 plan year does not exceed \$250,000, unless 2015 is the final plan year of the plan. For more information on final plan years, see Final Return later.'

By letter of 13 December 2016, the IRS provided the following information:

- That IRS does not hold FORM 5500 for RTLR, as no FORM 5500 was submitted for 2014 or 2015.

Based on the information from IRS SKAT's assessment, it is a *"OneParticipant (owners and their spouses) Retirement Plan"*.

IRS has provided links to the IRS website on the 'Topics for Retirement Plans'¹⁰ in general questions on pension plans and their deposits. The website shows, inter alia, the following:

- That a One-Participant 401(k) plan includes a business owner with no employees other than the person and, if any, their associate.
- That the annual deposit is limited to between \$12,500 and \$53,000 according to the age of the depositor (over or under 50 years).

On the basis of information provided by the IRS, SKAT has assumed:

- If a pension plan does not submit FORM 5500, the plan indicates that it is a One-Participant Retirement Plan with a capital of less than USD 250 000.
- That if a tax-free pension plan is operating (Unrelated Business Income), it must pay tax on its income and a Form 990-T must be submitted to the IRS.

⁷ Annex 74-1-1 to 74-1-2

⁸ Annex 74-2-1 to 74-2-

13 ⁹ Annex 74-A-1 to 74-

A-2 ¹⁰ Annex 74-4-1 to

74-4-9

- That if a tax-exempt pension plan has Dept-financed Income, the income from it is subject to tax: and a Form 990-T must be submitted to the IRS.
- That if a pension plan distributes funds, this must be reported to the IRS on a Form 1099, where the amount paid and to whom must be disclosed. The person who received the funds is liable to tax on the income and must declare it.

Furthermore, the IRS has stated that in its reply of 13 December 2016 to SKAT's inquiry, the IRS has examined whether the RTLRL had submitted any tax return/filing. This was not the case. RTLRL therefore did not submit either FORJtI 5500, Form 990-T or Form 1099.

2. Rules of law

2.1. Statutes

Company Tax Act - Consolidated Act No. 1082 of 14 November 2012 and No. 680 of 20 May 2015:

- § 2, par. 1(c) and (c) 3, 2nd pt

The National Covenant - Law Order No. 405 of 22 April 2013, as amended: · Section 16 A, paragraph 1 1.

Source Tax Act - Consolidation Act No. 1403 of 7 December 2010 as amended:

- § 65, par. 1 and 69 B, par. 1.

2.2. Double taxation treaty

BKI No 13 of 14/4/2000 of the Agreement of 19/8/1999 between Denmark and the United States of America to avoid double taxation and to prevent tax evasion in respect of income taxes. As amended by BKI no. See Minutes of 2/5/2006 of 18/2/2008:

- The articles 10 and 22.

3. SKA Ts comments

3.1. Legal basis/legal basis

A US pension fund, the beneficial owner of Danish shares, which has received dividends, of which dividend tax is included, may be reimbursed the dividend tax if the fund meets the conditions set out in Article 10 of the Danish-US double taxation treaty cf. Section 69 B, 1st point.

3.2. Ownership of shares and receipt of share dividends

In its dividend tax refund application forms, RTLRL stated that it was the owner of the shares in question and that it received dividends in shares, including dividend tax.

It is SKAT's view that RTLRL, as a newly created pension fund with a participant with limited deposit options, did not have the capital required to make the investments in Danish shares on the basis of the abovementioned requests for the reimbursement of dividend tax.

It is therefore SKAT's assessment that RTL R may not have been the owner of the shares and that it did not receive any dividends from the shares. In assessing this, SKAT has emphasized the following points:

3.2.1. Depot

All shares in Danish listed companies are registered with **VP** Securities, the Danish central securities depository. This registration includes a securities depository in a Danish bank established in the name of a shareholder. A securities depot and its holding may also have several owners (referred to as an omnibus depot).

Neither RTL R nor its Custodian Old Park Lane Capital PLC nor Solo Capital Partners LLP are registered as the owner of a securities depot in a Danish bank. Therefore, SKAT has no information that R TLR has owned the shares refunded on dividend tax

3.2.2. The capital base for the investments of the pension fund

RTL R was established in July 2014¹¹.

According to the information provided by the authorities in the United States, this is a pension fund where there is only one participant who can pay a maximum annual amount of USD 12,500/53,000¹² (approximately DKK 85,375/361,990. in 2015 and 76.501/324.434 kr. 2014)¹³.

As RTL R has not submitted FORM 5500 for either 2014 or 2015, RTL R has indicated to the IRS that their assets at the end of 2014 and 2015 are below USD 250,000¹⁴ (DKK 1,707,500). in 2015 and 1,530,350 kr. 2014)¹⁵.

From the Dividend Credit Advices and Income Advices received, SKAT calculated that all R TLR's investments in Danish shares¹⁶ are well above the capital base of RTL R. This can be seen, for example, in:

- That on 7 August 2014, less than 2 months after the foundation, RTL R indicated that it had invested for DKK 143,935,419. in the share TDC A/S.
- That on 19 March 2015, less than 9 months after its creation, RTL R indicated to be the owner of shares in Novo Nordisk A/S and GN Store Nord A/S for a total value of 2,243,764,486 DKK.

On this basis, it is SKAT's assessment that R TLR, as a newly created pension fund which could inject a maximum of USD 12 500/53 000 per annum, depending on the age of the depositor (over or under 50 years) and with a capital base of less than USD 250 000 at the end of the relevant income years, did not have the capital to make the investments underlying the requests of RTL R.

¹¹ Annex 74-1-1 to 74-1-2

¹² Annex 74-4-1 to 74-4-

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¹³ Price at end-2015 (683.00) / 2014 (612.14), cf. www.nationalbanken.dk ¹⁴ Annex 74-A-1 to 74-A-2

¹⁵ Price at end 2015 (683.00) / 2014 (612.14), cf. www.nationalbanken.dk ¹⁶ Section 1.3

3.2.3. Share dividends and withholding tax

From its foundation in July 2014 until May 2015, RTLr was reported to have received dividends totaling DKK 251,744,581,¹⁷ of which the collected and refunded dividend taxes totaled DKK 67,971,029,

SKAT takes the view that the dividends related to the shares indicated in the requests have not been received by RTLr, as the capital adequacy of RTLr is considered to be below USD 250 000 at year-end, as RTLr has not submitted FORM 5500 to the IRS. Nor has RTLr provided Unrelated Business Income or Dept-financed Income (Form 990-T) or any information on the distribution of funds (Form 1099) to the IRS.

The net proceeds from the Danish shares DKK 183,773,552 may therefore not have been accessed by RTLr.

3.3. Revocation of previous decisions

In the applications for reimbursement, RTLr has provided information that it was the legal owner of the shares, cf. form 06.003 and that RTLr had received dividends and paid dividend tax, cf. Dividend Credit Advices and Income Advices of RTLr's custodian Old Park Lane Capital PLC or Solo Capital Partners LLP.

SKAT has now established that it was a newly created pension fund with the resulting limited capital base and that RTLr did not submit FORM 5500, any information on distributions or other to the IRS. This means that RTLr did not have the required capital base to make investments in the Danish shares, on the basis of which RTLr has applied for the reimbursement of the withholding taxes.

It is therefore SKAT's assessment that RTLr cannot have been the owner of the shares and that, as a result, RTLr has not received any dividends from the shares.

In view of this, SKAT considers that RTLr does not meet the conditions of Section 69 B of the Withholding Tax Act and Article 10 of the Danish-US Double Tax Convention. Tax therefore revokes the rulings.

¹⁷ Section
1.2 ¹⁸
Section 1.2

4. SKA Draft Decision

SKAT proposes that the previous decisions on the refund of dividend taxes totaling DKK 67,971,029. to R TLR is revoked as R TLR has not been entitled to receive the dividend tax.

The revocation concerns the following decisions:

Request by	27 November 2014	1 135 225 kr.
Request by	28 April 2015	65 045 905 kr.
Request by	15 May 2015	1,789,899 kr.
Total		<u>67 971 029 kr.</u>

It is SKAT's assessment that RTLR does not own or have owned the shares indicated in the requests and that the dividends related to the shares indicated in the requests have not been received by RTLR.

Furthermore, it is SKAT's assessment that RTLR did not have the necessary capital to make the investments in Danish shares on the basis of which the abovementioned requests for the reimbursement of dividend tax were made

According to the submitted Dividend Credit Advices and Income Advices, RTLR was required to have invested in shares in Danish companies for a significant amount and received dividends thereof.

SKAT has emphasized:

- That RTLR is a newly created pension fund.
- that RTLR has only one participant with the limited amount of deposits.
- That RTLR has not submitted FORM 5500 in the USA, therefore it must be assumed that RTLR's at the end of the relevant income years, wealth was less than \$250,000.

It is thus clear from the information available at the moment that, in its assessment, RTLR did not have the economic capacity to own shares to such an extent as indicated in its requests for the reimbursement of Danish dividend tax. This is demonstrated, for example, by:

- That on 7 August 2014, less than 2 months after the foundation, RTLR indicated that it had invested for DKK 143,935,419. in the share TDC A/S.
- That on 19 March 2015, less than 9 months after its creation, RTLR indicated to be the owner of shares in Novo Nordisk A/S and GN Store Nord A/S for a total value of 2,243,764,486 DKK.

Thus, RTLR does not fulfill the conditions for recovering the withholding tax on Danish shares provided for in Article L 0 of the Danish-US double taxation treaty

Consequently, SKAT has refunded these dividend taxes to RTLR on a false basis, and it therefore proposes to revoke the previous dividend tax refund decisions.

5. The Pension Fund's comments on SKAT's proposal

SKAT did not receive any comments from R TLR.

6. SKA Ts final decision

Since SKAT has not received any comments from RTLR, SKAT takes a decision in line with the proposal submitted previously.

The Attorney General will, on behalf of SKAT, seek reimbursement and compensation from RTLR.

Complaint Guide

If you want to complain

Then you must write to the Danish Tax Agency within three months of the day on which you have received this decision.

Write all the points you want to complain about and justify each point why you think the decision is wrong. Attach the decision and the presentation of the case. If you have documents supporting and substantiating your complaint, we also ask you to attach them. If you want a meeting with a caseworker at the Danish Tax Agency, you must write your phone number in the complaint.

It costs 400 kr. to complain. If you are fully or partially correct in your complaint, you will get the money back. **How to send the complaint and pay**

You can send the complaint

- electronically via Skatteankestyrelsen's complaint form at skatankestyrelsen.dk, where you are at the same time asked to pay by payment card or Mobile Pay.
- as digital post via borgs.dk. or virk.dk. Pay by transferring DKK 400 to the account with registration number 0216 and Account No. 4069029361, and write your name and TIN number. in the message box.
- by letter to Skatteankestyrelsen, Ved Vesterport 6, 4th floor, 1612 København V. Pay by transferring DKK 400. to the account with registration number 0216 and Account No. 4069029361, and write your name and TIN number. in the message box.
- Payment from abroad can be made by transferring the amount to 0216 (registration number bank) 4069029361 (account number), IBAN DK 0502164069029361, SWIFT DABADKKK.

You can apply for your counsel

If you are given an advisor to help with the complaint, you can apply for the advice to be paid in full or in part if the case is subject to the rules of Chapter 19 of the Tax Administration Act. More about this possibility can be read at skat.dk/omkostningsgodtgørelse.

Laws and regulations

The laws and decisions referred to can be found at skat.dk/love or skat.dk/afgørelser.

Additional information/instructions on how to complain can be obtained at skat.dk/klage or skatankestyrelsen.dk/english.

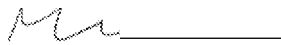
Side Layer2

Kind regards,



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